SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER INTERLOCAL SCHOOL DISTRICT NO. 629 SALINA, KANSAS

FINANCIAL STATEMENT JUNE 30, 2014



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BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS INDEPENDENT AUDITORS' REPORT

Board of Directors Smoky Hill Central Kansas Education Service Center Interlocal School District No. 629 Salina, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **Smoky Hill Central Kansas Education Service Center, Salina, Kansas**, as of and for the year ended **June 30, 2014** and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Board of Directors
Smoky Hill Central Kansas Education Service Center
Interlocal School District No. 629

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

As described in Note 1 of the financial statement, the financial statement is prepared by **Smoky Hill Central Kansas Education Service Center, Salina, Kansas**, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on Accounting Principles Generally Accepted in the United States of America In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Smoky Hill Central Kansas Education Service Center, Salina, Kansas, as of June 30, 2014, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Smoky Hill Central Kansas Education Service Center, Salina, Kansas**, as of **June 30, 2014**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedule of regulatory basis receipts and expenditures-actual and budget, individual fund schedule of regulatory basis receipts and expenditures-actual, (Regulatory-Required Supplementary Information as listed in the table of contents) and schedule of expenditures of federal awards (Federal Award Information as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement.

Board of Directors Smoky Hill Central Kansas Education Service Center Interlocal School District No. 629

The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

Busby Ford & Reimer, LLC

Busby Ford & Reimer, LLC October 31, 2014

SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER INTERLOCAL SCHOOL DISTRICT NO. 629 SUMMARY OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH REGULATORY BASIS FOR THE YEAR ENDED JUNE 30, 2014

									Add		
	ă	Beginning	Prior Year				Ending	<u> </u>	Encumbrances	ģ	
	Uner	Unencumbered	Canceled				Unencumbered	bered	and Accounts	/0	Ending Cash
Fund	Casi	Cash Balance	Encumbrances	Cash Receipts		Expenditures	Cash Balance	ance	Payable		Balance
General Fund	↔	438,992	9	\$ 1,666,995	S)	1.920.107	8	185.880	€5	6	185 880
Special Purpose Funds					+			2	•		200,000
Capital Outlay		3,011	0	20,000	0	47,285		5.726		0	5 726
Parent Education		0	0	25,231	4-	25,231		0		. 0	C
Vocational Education		27	0	190,921	-	190,921		27		0	2,0
Federal Funds		0	0	30,157	7	21,157		9,000		0	000.6
Fast ForWord		0	0	27,475	ıO.	27,475		0		. 0	0
ALP		0	0	107,669	ග	107,669		0		0	C
TLC @ Dickinson County		0	0	38,084	4	38,084		0		0	C
TLC @ Smoky Hill Ed Service Center		39,218	0	466,025	n n	465,243	4	40,000		0	40.000
TLC @ Hays		Q	0	68,159	G	68,159		0		0	0
St. Francis Academy-Juvenile		0	0	284,012	2	284,012		0		0	· C
St. Francis Academy-Title I		0	0	98,784	ক	98,784		0			0 0
TLC @ Saline County Jail		0	0	137,034	4	137,034		0		0	0
Tipton Community School		122	0	301,424	4	301,387		159		0	159
Rosetta Stone		0	0	46,550	0	46,550		0		0	0
	()	481,370	0	\$ 3,538,520	69	3,779,098	\$ 24(240,792	₩	(% ()	240,792

86,463	154,329	240,792
↔		₩
Checking Account	Money Market Accounts	
 Composition of Cash:		

The notes to the financial statement are an integral part of this statement.

SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER INTERLOCAL SCHOOL DISTRICT NO. 629 NOTES TO FINANCIAL STATEMENT JUNE 30, 2014

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Smoky Hill Central Kansas Education Service Center, Interlocal School District No. 629 (the primary government), is an interlocal unified school district established as a cooperative to provide special education services to participating unified school districts. The District cannot levy taxes, but receives its revenue from federal and state aid and contracted participating unified school districts for special education services.

KMAAG Regulatory Basis of Presentation Fund Definitions:

General Fund-The primary operating fund. Used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds-To account for the proceeds of specific receipts (other than major capital projects) that are restricted by law or administrative action to expenditure for specific purposes.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

Budget and Assessment Cycle

The District prepares a budget under the Kansas cash basis and budget laws to determine assessments to member districts and other financial planning purposes.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER INTERLOCAL SCHOOL DISTRICT NO. 629 NOTES TO FINANCIAL STATEMENT JUNE 30, 2014

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

Federal Funds

ALP Fund

TLC @ Smoky Hill Ed Serv Center

St. Francis Academy-Juvenile

TLC @ Saline County Jail

Tipton Community School

Rosetta Stone

Fast Forward

TLC @ Dickinson County

TLC @ Hays

St. Francis Academy-Title I

Tipton Community School

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Note 2 - Compensated Absences:

The District's policy is to recognize the costs of compensated absences when actually paid. The District grants annual paid vacations to its full-time, regular employees. Annual vacation is granted based on length of service from ten to fifteen days.

Vacation days cannot be accumulated and payments are not made in lieu of vacation except for unused days at the time of termination of employment.

Note 3 - Reimbursed Expenses:

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements.

Note 4 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

Transfer from General Fund to Capital Outlay \$ 50,000

SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER INTERLOCAL SCHOOL DISTRICT NO. 629 NOTES TO FINANCIAL STATEMENT JUNE 30. 2014

Note 5 - Deposits:

K.S.A. 9-1401 establishes the depositories which may be used by the Government. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The Government has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the Government's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2014.

At June 30, 2014, the District's carrying amount of deposits was \$240,792 and the bank balance was \$336,654. The bank balance is held by two banks. The entire bank balance was covered by depository insurance.

Note 6 - Postemployment Benefits:

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER INTERLOCAL SCHOOL DISTRICT NO. 629 NOTES TO FINANCIAL STATEMENT JUNE 30, 2014

Note 7 - Defined Benefit Pension Plan:

Plan Description

The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer, defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas Ave, Suite 100, Topeka, KS 66603-3869) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at a minimum of 4% of covered salary. Member-employees' contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code. The State of Kansas is required to contribute the remaining amount necessary to achieve the actuarially determined contribution rate. Kansas contributed 11.12% of covered payroll for the year ended June 30, 2014. These contribution requirements are established by KPERS and are periodically revised. Kansas contributions to KPERS for all Kansas public school employees for the years ending June 30, 2014, 2013 and 2012 were \$361,575,393, \$323,067,803 and \$298,635,383 respectively, equal to the required contributions for each year.

Note 8 - Contingencies:

Grant Programs

The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not materially exceeded commercial insurance coverage in any of the past three years.

Note 9 - Subsequent Events:

The District has evaluated subsequent events through October 31, 2014, the date which the financial statement was available to be issued.

REGULATORY REQUIRED SUPPLEMENTARY INFORMATION

SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER INTERLOCAL SCHOOL DISTRICT NO. 629 SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS FOR THE YEAR ENDED JUNE 30, 2014

		Adjustment for		Expenditures	
		Qualifying	Total Budget for	Chargeable to	Variance - Over
Fund	Certified Budget	Budget Credits	Comparison	Current Year	(Under)
General Fund	\$ 1,603,154	\$ 316,953	\$ 1.920.107	\$ 1,920,107	<i>\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\</i>
Special Purpose Funds					
Capital Outlay	47,285	0	47.285	47.285	C
Parent Education	25,231	0	25,231	25,231	0
Vocational Education	190,249	672	190,921	190,921	0
Federal Funds	XXXXXXXXX	XXXXXXXXX	XXXXXXXXXX	21,157	XXXXXXXXX
Fast ForWord	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	27,475	XXXXXXXXX
ALP	XXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	107,669	XXXXXXXXX
TLC @ Dickinson County	XXXXXXXXX	XXXXXXXXX	XXXXXXXXXX	38,084	XXXXXXXXX
TLC @ Smoky Hill Ed Service Center	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	465,243	XXXXXXXXX
TLC @ Hays	XXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	68,159	XXXXXXXXX
St. Francis Academy-Juvenile	XXXXXXXXX	XXXXXXXXX	XXXXXXXXX	284,012	XXXXXXXXX
St. Francis Academy-Title I	XXXXXXXXX	XXXXXXXXX	XXXXXXXXXX	98,784	XXXXXXXXX
TLC @ Saline County Jail	XXXXXXXXX	XXXXXXXXX	XXXXXXXXXX	137,034	XXXXXXXXX
Tipton Community School	XXXXXXXXX	XXXXXXXXX	XXXXXXXXXX	301,387	XXXXXXXXX
Rosetta Stone	XXXXXXXXX	XXXXXXXXX	XXXXXXXX	46,550	XXXXXXXXXXX
	\$ 1,865,919	\$ 317,625	\$ 2,183,544	\$ 3,779,098	0

General Fund	Currer	nt Year	
			Variance -
	Actual	Budget	Over (Under)
Cash Receipts			
Local Sources	<u>\$ 1,666,995</u>	\$ 1,614,200	<u>\$ 52,795</u>
	<u>1,666,995</u>	<u>\$ 1,614,200</u>	<u>\$ 52,795</u>
Expenditures			
Instruction	1,062,535	\$ 1,058,954	\$ 3,581
General Administration	798,972	231,900	567,072
Operations & Maintenance	8,600	262,300	(253,700)
Transfers	50,000	50,000	0
Adjustment for Qualifying Budget	0	316,953	(316,953)
Credits	1,920,107	\$ 1,920,107	\$ 0
	1,920,107	<u>φ 1,920,107</u>	<u> </u>
Receipts Over (Under) Expenditures	(253,112)		
Unencumbered Cash, Beginning	438,992		
Prior Year Canceled Encumbrances	0		
Unencumbered Cash, Ending	\$ 185,880		

Capital Outlay Fund		Currer	nt Ye	ear		
					V	ariance -
		Actual		Budget	Ove	er (Under)
Cash Receipts						
Local Sources	\$	0	\$	12,000	\$	(12,000)
Transfers	_	50,000		50,000		0
		50,000	\$	62,000	\$	(12,000)
Expenditures						
General Administration		47,285	\$	47,285	\$	0
		47,285	\$	47,285	\$	0
Receipts Over (Under) Expenditures		2,715				
Unencumbered Cash, Beginning		3,011				
Prior Year Canceled Encumbrances	_	0				
Unencumbered Cash, Ending	\$	5,726				

Parent Education Fund	Curr	ent Year	
			Variance -
	Actual	Budget	Over (Under)
Cash Receipts			
Local Sources	\$ 9,940	•	\$ 0
State Sources	15,291	15,291	0
	25,23	\$ 25,231	\$ 0
Expenditures Instruction General Administration	20,202 5,029 25,231	1,363	\$ (3,666) 3,666 \$ 0
Receipts Over (Under) Expenditures	()	
Unencumbered Cash, Beginning	C)	
Prior Year Canceled Encumbrances		<u>)</u>	
Unencumbered Cash, Ending	\$ 0)	

Vocational Education Fund	 Currer	nt Ye	ar		
				Va	ariance -
	 Actual		Budget	Ove	r (Under)
Cash Receipts Federal Sources	\$ 190,921	\$	190,249	\$	672
	190,921	\$	190,249	\$	672
Expenditures Instruction	74,964	\$	47 560	\$	27.402
General Administration	115,957	Ф	47,562 142,687	Ψ	27,402 (26,730)
Adjustment for Qualifying Budget					
Credits	 0	_	672		(672)
	 190,921	<u>\$</u>	190,921	\$	0
Receipts Over (Under) Expenditures	0				
Unencumbered Cash, Beginning	27				
Prior Year Canceled Encumbrances	 0				
Unencumbered Cash, Ending	\$ 27				

Federal Funds

	Current Year Actual
Cash Receipts Federal Sources	\$ 30,157 30,157
Expenditures General Administration	21,157 21,157
Receipts Over (Under) Expenditures	9,000
Unencumbered Cash, Beginning	0
Prior Year Canceled Encumbrances	0
Unencumbered Cash, Ending	\$ 9,000

Fast ForWord Fund

	Α	ctual
Cash Receipts		
Local Sources	\$	27,475
		27,475
Expenditures		
General Administration		27,475
		27,475
Receipts Over (Under) Expenditures		0
Unencumbered Cash, Beginning		0
Prior Year Canceled Encumbrances		0
Unencumbered Cash, Ending	\$	0

ALP Fund

	Actual
Cash Receipts Local Sources	\$ 107,669 107,669
Expenditures Instruction General Administration	76,763 30,906 107,669
Receipts Over (Under) Expenditures	0
Unencumbered Cash, Beginning	0
Prior Year Canceled Encumbrances	0
Unencumbered Cash, Ending	\$ 0

TLC @ Dickinson County

		Actual
Cash Receipts Local Sources	\$	38,084 38,084
Expenditures Instruction General Administration	_	27,784 10,300 38,084
Receipts Over (Under) Expenditures		0
Unencumbered Cash, Beginning		0
Prior Year Canceled Encumbrances		0
Unencumbered Cash, Ending	\$	0

TLC @ Smoky Hill Ed Service Center

120 (a) OTHORY THE EA COLUMN	
	Actual
Cash Receipts	
Local Sources	\$ 466,025
	<u>466,025</u>
Expenditures	
Instruction	132,409
General Administration	332,834
	465,243
Receipts Over (Under) Expenditures	782
Unencumbered Cash, Beginning	39,218
Prior Year Canceled Encumbrances	0
Unencumbered Cash, Ending	\$ 40,000

TLC @ Hays

	Actual	
Cash Receipts Local Sources	\$ 68,15 68,15	
Expenditures Instruction	68,15 68,15	
Receipts Over (Under) Expenditures		0
Unencumbered Cash, Beginning		0
Prior Year Canceled Encumbrances		0
Unencumbered Cash, Ending	\$	0

St. Francis Academy-Juvenile

	Actual
Cash Receipts Local Sources	\$ 284,012 284,012
Expenditures Instruction General Administration	 136,935 147,077 284,012
Receipts Over (Under) Expenditures	0
Unencumbered Cash, Beginning	0
Prior Year Canceled Encumbrances	 0
Unencumbered Cash, Ending	\$ 0

St. Francis Academy-Title I

	A	ctual
Cash Receipts Local Sources	\$	98,784
		98,784
Expenditures		
Instruction		76,239
General Administration		22,545
		98,784
Receipts Over (Under) Expenditures		0
Unencumbered Cash, Beginning		0
Prior Year Canceled Encumbrances		0
Unencumbered Cash, Ending	\$	0

TLC @ Saline County Jail

	Actual
Cash Receipts	
Local Sources	\$ 137,034
	<u>137,034</u>
Expenditures	
Instruction	49,476
General Administration	87,558
	137,034
Receipts Over (Under) Expenditures	0
Unencumbered Cash, Beginning	0
Prior Year Canceled Encumbrances	0
Unencumbered Cash, Ending	\$ 0

Tipton Community School

	Actual
Cash Receipts	
Local Sources	\$ 301,424
	 301,424
Expenditures	
Instruction	261,429
General Administration	 39,958
	 301,387
Receipts Over (Under) Expenditures	37
Unencumbered Cash, Beginning	122
Prior Year Canceled Encumbrances	 0
Unencumbered Cash, Ending	\$ 159

Rosetta Stone

	Actual
Cash Receipts Local Sources	\$ 46,550 46,550
Expenditures General Administration	46,550 46,550
Receipts Over (Under) Expenditures	0
Unencumbered Cash, Beginning	0
Prior Year Canceled Encumbrances	0
Unencumbered Cash, Ending	\$ 0



SMOKY HILL CENTRAL KANSAS EDUCATION SERVICE CENTER INTERLOCAL SCHOOL DISTRICT NO. 629 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2014

				Unen	Unencumbered	_				Uner	Jnencumpered
	Federal		Program	Ĭ	Cash						Cash
Grant Title	CFDA No.		Amount	7	7-1-13		Receipts	Ú	Expenditures	G	6-30-14
(Passes Through Kansas Department										' 	
of Education)											
Department of Education											
Program Improv Sec	84.048	↔	199,921	()	27	49	199,921	69	190.921	€9	9 027
English Language Acquisition	84,365		18,823		0		18,823	+	18.823	.	() ()
Title IIA Improving Teacher Quality	84.367		2,334		0		2,334		2,334		0
Total Federal Awards		မာ	221,078	B	27	sa	221,078	υ	212,078	s	9,027